

REMARKS

Claims 13-19 are pending. By this Preliminary Amendment, the specification is amended. No new matter is added. Prompt and favorable examination on the merits is respectfully requested.

The attached Appendix includes a marked-up copy of the rewritten paragraph (37 C.F.R. §1.121(b)(1)(iii)).

Respectfully submitted,



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Attachment:
Appendix

Date: February 19, 2002

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APPENDIX

Changes to Specification:

The following is a marked-up version of the amended paragraph:

Page 17, lines 5-13:

For example, if the saturated magnetic flux density of the main magnetic film 224 is larger than that of the subsidiary magnetic film 225, the high frequency recording characteristic can be improved. In this case, the subsidiary magnetic film 225 is made of a permalloy having a composition of Ni(80%)-Fe(20%) and the main magnetic film 224 is made of a permalloy having a composition of Ni(50%)-Fe(50%). As another means to improve the high frequency recording characteristic, it is effective to make large the resistivity of the main magnetic film 224~~225~~ than that of the subsidiary magnetic film 225.